

Hoover Institution Survey – Tax Cuts and Jobs Act April 4-10, 2025 - 1,775 Adults in the U.S.



Sample 1,775 Adults in the U.S.
 Conducted April 4-10, 2025
 Margin of Error ±2.7%

1. How familiar are you with the Tax Cuts and Jobs Act (TCJA) that Congress passed in 2017?

Very familiar	8%
Somewhat familiar	33%
I have heard of it but am not sure what it did	37%
Never heard of it	22%

2. The Tax Cuts and Jobs Act (TCJA) lowered marginal income tax rates for most taxpayers by around 3 percentage points. Do you favor or oppose allowing those rates to revert to their pre-2017 levels?

Strongly favor	14%
Somewhat favor	23%
Somewhat oppose	16%
Strongly oppose	21%
Not sure	26%

3. The Tax Cuts and Jobs Act (TCJA) lowered the allowable deductions for State and Local Taxes (SALT) and mortgage interest costs. A larger deduction lowers taxes for people who pay more state and local taxes or who have large mortgages. Which of these alternatives would you prefer most?

Maintain the lowered limits on these deductions	35%
Restore the previous higher limits on deductions	22%
Reduce the limit to zero so that there is no allowable deduction	7%
Not sure	36%

4. The child tax credit reduces a taxpayers' federal income tax liability for each qualifying dependent child under age 17. The Tax Cuts and Jobs Act (TCJA) increased the child tax credit from \$1,000 to \$2,000 per child. Which of these alternatives would you prefer most?

Maintain the \$2,000 child tax credit	41%
Restore the \$1,000 child tax credit	16%
Increase the child tax credit above \$2,000	24%
Not sure	19%

5. Instead of itemizing individual tax deductions, taxpayers may claim a standard deduction. The Tax Cuts and Jobs Act (TCJA) nearly doubled the standard deduction but eliminated personal exemptions. As a result, fewer people itemized and more people claimed the standard deduction. Do you favor maintaining the higher standard deduction amount or restoring the previous personal exemptions and lowering the amount?

Maintain the higher standard deduction amount	47%
Restore the lower pre-TCJA standard deduction along with previous personal exemptions	23%
Not sure	30%

Hoover Institution Survey – Tax Cuts and Jobs Act April 4-10, 2025 - 1,775 Adults in the U.S.



6. Do you favor or oppose having Congress extend all tax provisions of the Tax Cuts and Jobs Act (TCJA) set to expire at the end of 2025?

Strongly favor	21%
Somewhat favor	28%
Somewhat oppose	11%
Strongly oppose	9%
Not sure	30%

7. Do you favor or oppose having Congress extend all tax provisions of the Tax Cuts and Jobs Act (TCJA) set to expire at the end of 2025, even if it increases federal deficits and debt over the next ten years?

Strongly favor	15%
Somewhat favor	24%
Somewhat oppose	18%
Strongly oppose	12%
Not sure	31%

8. Some provisions being discussed in the Tax Cuts and Jobs Act (TCJA) lead to more economic growth than others. Do you favor or oppose Congress extending only the most pro-growth portions of the 2017 Tax Cuts and Jobs Act (TCJA), even if it means allowing tax rates to rise on some individuals?

Strongly favor	11%
Somewhat favor	32%
Somewhat oppose	14%
Strongly oppose	10%
Not sure	34%

9. Do you favor or oppose Congress extending all tax provisions of the Tax Cuts and Jobs Act (TCJA) set to expire at the end of 2025, as long as they offset the tax reductions with spending cuts elsewhere in the budget?

Strongly favor	17%
Somewhat favor	28%
Somewhat oppose	12%
Strongly oppose	10%
Not sure	32%

10. Do you favor or oppose Congress extending the Tax Cuts and Jobs Act (TCJA) tax cuts for middle- and lower-income Americans but allowing tax rates to rise for higher earners?

Strongly favor	33%
Somewhat favor	29%
Somewhat oppose	10%
Strongly oppose	7%
Not sure	21%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



11. Congress is considering cutting federal Medicaid spending to offset the cost of extending the tax cuts in the TCJA. Do you favor or oppose Congress offsetting the cost of tax cuts with lower Medicaid spending?

Strongly favor	7%
Somewhat favor	17%
Somewhat oppose	18%
Strongly oppose	37%
Not sure	21%

12. Do you favor or oppose having high-income earners pay a higher share of federal income taxes than they currently pay?

Strongly favor	40%
Somewhat favor	26%
Somewhat oppose	12%
Strongly oppose	8%
Not sure	14%

13. Should families earning over \$1,000,000 per year pay higher federal income taxes than they currently do?

Higher	60%
The same	23%
Lower	4%
Not sure	12%

14. Should families earning over \$400,000 per year pay higher federal income taxes than they currently do?

Higher	41%
The same	38%
Lower	7%
Not sure	13%

15. Should families earning over \$100,000 per year pay higher federal income taxes than they currently do?

Higher	13%
The same	44%
Lower	30%
Not sure	13%

16. If you had to pick between the following two alternative tax systems that raise roughly the same amount of revenue, which one would you pick?

Tax rates are low, but they apply to all people and there are fewer deductions for taxpayers to use to lower how much they owe in taxes	39%
Tax rates are high, but they apply to fewer people and many deductions exist for taxpayers to use to lower how much they owe in taxes	31%
Not sure	30%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



17. Do you support removing tax deductions and tax credits if it means taxing people at lower tax rates?

Yes	40%
No	21%
Not sure	39%

18. If we could replace the current income tax system with a type of consumption tax—like a national sales tax or a value added tax (VAT)—and it did not change the total amount of taxes paid, would you support it?

Strongly support	12%
Somewhat support	30%
Somewhat oppose	12%
Strongly oppose	9%
Not sure	37%

19. Do you agree or disagree with the following statements?

	Strongly Agree	Agree	Disagree	Strongly Disagree	Do not know
The federal debt is growing at an unsustainable pace.	35%	41%	9%	3%	13%
Congress should make reducing the federal deficit a priority.	30%	44%	10%	4%	13%

20. The priority when designing the tax code should be (pick one):

Promoting economic growth	37%
Taxing the rich so they pay their fair share	42%
Raising enough revenue to pay for spending	16%
Promoting favored activities or behavior through tax deductions and credits	5%

21. If the Tax Cuts and Jobs Act (TCJA) income tax provisions are not extended past 2025, what will happen to your federal income taxes?

The amount I pay in income taxes will go up	35%
The amount I pay in income taxes will remain unchanged	20%
The amount I pay in income taxes will go down	5%
Not sure	39%

22. What do you think will happen to federal tax revenue if the Tax Cuts and Jobs Act (TCJA) tax cuts are allowed to expire at the end of 2025?

Tax revenue will increase significantly	18%
Tax revenue will increase slightly	26%
No change in tax revenue	11%
Tax revenue will decrease slightly	6%
Tax revenue will decrease significantly	3%
Not sure	37%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



23. What do you think will happen to the federal deficit if the Tax Cuts and Jobs Act (TCJA) tax cuts are extended for another ten years?

The deficit will decrease significantly	6%
The deficit will decrease slightly	13%
No impact on the deficit	19%
The deficit will increase slightly	16%
The deficit will increase significantly	11%
Not sure	35%

24. In your opinion, will U.S. federal debt be larger in ten years than it is today?

Very likely	42%
Somewhat likely	29%
Somewhat unlikely	9%
Very unlikely	4%
Not sure	16%

25. To the best of your knowledge, which of the following provisions were included in the 2017 Tax Cuts and Jobs Act (TCJA)?

	Part of the Tax Cuts and Jobs Act (TCJA)	Not part of the Tax Cuts and Jobs Act (TCJA)	Not sure
Personal income tax rates were lowered across every tax bracket	40%	14%	46%
The standard deduction was increased	47%	11%	42%
The child tax credit went up	49%	12%	39%
The allowable state and local tax (SALT) deduction was lowered	35%	13%	52%
The corporate tax rate was lowered permanently	30%	18%	52%
The estate tax (often called the death tax) was removed	23%	21%	56%
An annual wealth tax on individuals with over \$10 million in assets was created	18%	30%	53%
A carbon tax on electricity was created	12%	29%	59%
A financial transaction tax on derivatives was created	14%	16%	70%
The earned income tax credit (EITC) was increased for low-income earners without children	26%	21%	54%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



26. Are the following statements true or false?

	Definitely true	Probably true	Probably false	Definitely false	Not sure
In 2024, the federal government spent more than it collected in tax revenue.	33%	37%	7%	2%	21%
The reduction in the top corporate tax rate in the 2017 Tax Cuts and Jobs Act was permanent.	7%	18%	23%	15%	38%
The US federal government spends more on interest payments on its debt than it does on defense spending.	18%	34%	14%	6%	28%

27. By what month must most individuals file their federal income tax return?

January	7%
April	86%
September	4%
December	3%

28. What federal agency is responsible for collecting income taxes?

The Federal Reserve	5%
Department of Commerce	2%
Social Security Administration	2%
Internal Revenue Service	90%

29. Which form do most employees receive from their employer to report annual wages and tax withholding?

1040	7%
W-2	80%
1099	4%
W-4	9%

30. What program does the federal government spend the most money on?

Social Security	17%
Medicare	3%
Medicaid	4%
Defense	27%
Foreign Aid	11%
Interest on the Debt	18%
Not sure	20%

31. Do you pay income taxes?

Yes	70%
No	23%
Not sure	7%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



32. Do file using the standard deduction or do you itemize?

Among those who pay income taxes

Standard deduction	75%
Itemize	15%
Not sure	10%

33. Are you currently paying payroll taxes (Social Security and Medicare taxes)?

Yes	50%
No	40%
Not sure	11%

34. Do you receive federal assistance in the form of food stamps (SNAP), Supplemental Security Income (SSI), Medicaid, health insurance subsidies on the Affordable Care Act exchanges, Temporary Assistance for Needy Families (TANF), the Earned Income Tax Credit (EITC), Unemployment Insurance (UI), or the Section 8 Housing Choice Voucher Program?

Yes	26%
No	65%
Not sure	8%

35. Do you receive Social Security retirement, disability, or survivor benefits?

Yes	32%
No	63%
Not sure	5%

36. Do you approve or disapprove of the way Donald Trump is handling his job as President?

Strongly approve	25%
Somewhat approve	18%
Somewhat disapprove	8%
Strongly disapprove	41%
Not sure	8%

37. Do you approve or disapprove of the way Donald Trump is handling the economy?

Strongly approve	23%
Somewhat approve	17%
Somewhat disapprove	9%
Strongly disapprove	42%
Not sure	9%

Hoover Institution Survey – Tax Cuts and Jobs Act April 4-10, 2025 - 1,775 Adults in the U.S.



38. Do you approve or disapprove of the way Donald Trump is handling immigration?

Strongly approve	33%
Somewhat approve	14%
Somewhat disapprove	9%
Strongly disapprove	36%
Not sure	7%

39. Do you approve or disapprove of the way Donald Trump is handling foreign policy?

Strongly approve	24%
Somewhat approve	17%
Somewhat disapprove	9%
Strongly disapprove	40%
Not sure	10%

40. Do you support raising tariffs on foreign-produced goods?

Yes	33%
No	50%
Not sure	17%

41. When goods cross the US border, who is responsible for paying the tariff?

The foreign company that makes the product	22%
The foreign government of the country the import comes from	14%
The retailer or company that imports and sells the product in the United States	35%
The consumer who buys the product	28%

42. Overall, what do you think raising tariffs does to the prices that average Americans pay for their goods?

Hurt a lot	49%
Hurt a little	29%
Have no effect	6%
Help a little	3%
Help a lot	3%
Not sure	10%

Hoover Institution Survey – Tax Cuts and Jobs Act

April 4-10, 2025 - 1,775 Adults in the U.S.



43. Which of the following best describes the industry you work in?

Agriculture or farming	1%
Arts / Entertainment	2%
Construction	5%
Education	6%
Government/public sector	2%
Healthcare and medical	6%
Manufacturing (includes factories, assembly, industrial production)	3%
Military / Armed Forces	0%
Not currently employed	33%
Professional services (office work, banking, legal, tech)	7%
Retail or wholesale trade	6%
Technology / Research	4%
Transportation and logistics (shipping, trucking, warehousing)	2%
Other	23%

44. Do you own or rent your place of residence?

Own	51%
Rent	36%
Live with others (no rent)	10%
Student housing/dormitory	1%
Other	3%

45. Do you speak a language other than English?

Yes	21%
No	79%

46. Are you a current or former member of a labor union?

Yes	15%
No	85%

47. What describes the area where you live?

Rural	25%
Suburban	46%
Urban	29%

48. Some people seem to follow what's going on in government and public affairs most of the time, whether there's an election going on or not. Others aren't that interested. Would you say you follow what's going on in government and public affairs ...

Most of the time	43%
Some of the time	31%
Only now and then	15%
Hardly at all	9%
Don't know	3%

**Hoover Institution Survey – Tax Cuts and Jobs Act
April 4-10, 2025 - 1,775 Adults in the U.S.**



49. In general, how would you describe your own political viewpoint?

Liberal	27%
Moderate	32%
Conservative	32%
Not sure	9%

50. Generally speaking, do you think of yourself as a ...?

Democrat	31%
Republican	33%
Independent	26%
Other	3%
Not sure	7%

51. Are you registered to vote?

Yes	73%
No	25%
Don't know	2%

52. Who did you vote for in the election for President in 2024?

Kamala Harris	31%
Donald Trump	32%
Robert F. Kennedy, Jr.	0%
Jill Stein	0%
Cornel West	0%
Chase Oliver	0%
Other	0%
Did not vote for President	36%

53. Are you... ?

Male	49%
Female	51%

54. Respondent age by category

Under 30	21%
30-44	24%
45-64	33%
65+	22%

55. What racial or ethnic group best describes you?

White	67%
Black	13%
Hispanic	13%
Other	8%

**Hoover Institution Survey – Tax Cuts and Jobs Act
April 4-10, 2025 - 1,775 Adults in the U.S.**



56. What is the highest level of education you have completed?

HS or less	36%
Some college	29%
College grad	22%
Postgrad	13%